Amendments to the Specification:

Please amend the Abstract as follows: A clean version of the amended abstract is attached on a separate sheet.

ABSTRACT

The present invention relates to a sound device ~~(SD1)~~, connected to a computer [[(P1)]], for handling of asynchronously ~~transfered~~ transferred digital audio packets [[(5)]] on a network [[(LAN1)]]. The computer has an interface [[(3)]] connected to a telephony application [[(1)]], a driver [[(D3)]] and a bus [[(4)]]. The sound device [[(SD1)]] is connected [[(9)]] via the bus [[(4)]] and includes a software frame buffer [[(B2)]], codecs [[(C2)]] and an A/D-D/A converter [[(AD2)]], which is connected to in/out devices [[(10,11,12)]]. The sound packets [[(5)]] are ~~transfered~~ transferred asynchronously through the computer [[(P1)]], are buffered in the sound device frame buffer [[(B2)]], decoded in the codec [[(C2)]] and D/A converted into an analog signal for the in/out devices. Speech to the in devices [[(11,12)]] is processed in a corresponding manner. Having the buffer [[(B2)]] close to the codec [[(C2)]] enables processing of the sound packets, e.g. with respect to the varying time delay in the computer [[(P1)]], restoring lost packets and producing replacement frames. The sound device [[(SD1)]] relieves the computer [[(P1)]] of the heavy workload of processing the sound packets [[(5)]].